

THPO Historic Preservation Fund Grant Audit Requirement

The grantee shall obtain an audit of grant expenditure records in accordance with OMB Circular A-133, which requires a Single Agency Audit for any grantee who expends at least \$500,000 of Federal grant funds (from all sources) in a fiscal year. The single audit must be performed in accordance with *Government Auditing Standards* (The Yellow Book) and cover the entire grant operations. The grantee is responsible for making sure a completed SF-SAC and Single Audit reporting package is submitted to the Federal Audit Clearinghouse within 30 days after receipt of the auditor's report or 9 months after the end of the State's fiscal year (i.e., if the grantees fiscal year end date is June 30, then the 9 month due date is March 30), or whichever is earlier. The Single Audit reporting package includes a completed: Form SF-SAC, Financial Statement(s), Schedule of expenditures of Federal Awards, Summary Schedule of Prior Audit Findings, Opinion on Financial Statements, Report on Internal Control-GAS, Report on Compliance-GAS, Report on Internal Control-A-133, Report on Compliance-A-133, Schedule of Findings and Questioned Costs, Corrective Action Plan (if findings) and Opinion or Disclaimer of Opinion on Schedule of Federal Awards. The Form SF-SAC must be signed by a senior level representative of the grantee and the auditor must also sign the form. **No submissions of Form SF-SAC and Single Audit reporting package for periods ending on or after January 1, 2008, can be mailed.** The audit package must be submitted to the clearinghouse by on-line submission to <http://harvester.census.gov/fac/collect/ddeindex.html>. Basic questions regarding the submission or processing of your Single Audit package should be directed to the Federal Audit Clearinghouse at: (800) 253-0696 or e-mail: govs.fac@census.gov.

A reasonable proportion of the costs of an acceptable audit performed may be charged to this grant. Failure to comply with this Special Condition may result in withholding of payments or other sanctions as appropriate.

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